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SENATE BILL 518

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

John Arthur Smith

AN ACT

RELATING TO TAXATION; AUTHORIZING COUNTIES TO IMPLEMENT A LOCAL
OPTION SENIOR CITIZEN SERVICES GROSS RECEIPTS TAX; MAKING
TECHNICAL CORRECTIONS; RECONCILING MULTIPLE AMENDMENTS TO THE
SAME SECTION OF LAW IN LAWS 1990; AMENDING, REPEALING AND
ENACTING SECTIONS OF THE NMSA 1978.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-1-6.1 NMSA 1978 (being Laws 1983,
Chapter 211, Section 6, as amended by Laws 1990, Chapter 6,
Section 19 and by Laws 1990, Chapter 86, Section 3) is amended
to read:

"7-1-6.1. IDENTIFICATION OF MONEY IN TAX ADMINISTRATION
SUSPENSE FUND--DISTRIBUTION.--After the necessary disbursements
have been made from the tax administration suspense fund, the
money remaining, except for remittances received within the

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1 previous sixty days that are unidentified as to source or
2 disposition, in the suspense fund as of the last day of the
3 month shall be identified by tax source and distributed or
4 transferred in accordance with the applicable provisions of
5 [~~Sections 7-1-6.2 through 7-1-6.19, 7-1-6.24 through 7-1-6.26~~
6 ~~and 7-1-6.28 through 7-1-6.40 NMSA 1978~~] the Tax Administration
7 Act. After the necessary distributions and transfers, any
8 balance shall be distributed to the general fund."

9 Section 2. A new section of the County Local Option Gross
10 Receipts Taxes Act is enacted to read:

11 "[NEW MATERIAL] COUNTY SENIOR CITIZEN SERVICES GROSS
12 RECEIPTS TAX--AUTHORITY TO IMPOSE--RATE--USE OF FUNDS--
13 ELECTION--SUNSET.--

14 A. The majority of the members of the governing
15 body of a county may enact an ordinance imposing, increasing or
16 repealing an excise tax that may be referred to as the "county
17 senior citizen services gross receipts tax" on the gross
18 receipts of a person engaging in business in the county for the
19 privilege of engaging in business. The tax authorized to be
20 imposed pursuant to this subsection may be imposed for no
21 longer than a six-year period from the effective date of the
22 tax.

23 B. The tax may be imposed in one-sixteenth of one
24 percent increments, and the aggregate of all the increments
25 imposed shall not exceed a total of one-fourth of one percent
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1 of the gross receipts of a person engaged in business. Having
2 once enacted an ordinance to impose less than the total amount
3 of county senior citizen services gross receipts tax authorized
4 pursuant to this section, the governing body may enact
5 subsequent ordinances to enact the remaining increments for
6 succeeding periods of not more than six years from the
7 effective date of each new increment of the county senior
8 citizen services gross receipts tax up to the maximum
9 authorized; provided that each ordinance meets the requirements
10 of the County Local Option Gross Receipts Taxes Act.

11 C. The governing body, at the time of enacting an
12 ordinance imposing an increment or the maximum rate of the
13 county senior citizen services gross receipts tax authorized in
14 this section, shall dedicate the revenue to the administration
15 and operation of area agency on aging-approved senior citizen
16 centers that are contract providers of senior citizen services
17 located in the county.

18 D. An ordinance imposing the county senior citizen
19 services gross receipts tax shall not go into effect until
20 after an election is held and a majority of the voters in the
21 county voting in the election votes in favor of imposing the
22 tax.

23 E. The governing body shall adopt a resolution
24 calling for an election within seventy-five days of the date
25 the ordinance is adopted on the question of imposing the tax.

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1 The question shall be submitted to the voters of the county as
2 a separate question at a general election or at a special
3 election called, conducted and canvassed in substantially the
4 same manner as provided by law for general elections. If a
5 majority of the voters voting on the question approves the
6 ordinance imposing the county senior citizen services gross
7 receipts tax, then the ordinance shall become effective
8 pursuant to the provisions of the County Local Option Gross
9 Receipts Taxes Act. If the question of imposing a county
10 senior citizen services gross receipts tax fails, the governing
11 body shall not again propose the imposition of that tax for a
12 period of one year from the date of the election.

13 F. A county senior citizen services gross receipts
14 tax shall go into effect on January 1 or July 1 at least three
15 months after an election approving the county senior citizen
16 services gross receipts tax."

17 Section 3. REPEAL.--LAWS 1990, Chapter 6, Section 19 is
18 repealed.

19 Section 4. EFFECTIVE DATE.--The effective date of the
20 provisions of this act is July 1, 2007.

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